

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dennis & Michele Cygan  
DOCKET NO.: 06-00969.001-R-1  
PARCEL NO.: 05-2-23-09-00-00-022

The parties of record before the Property Tax Appeal Board are Dennis and Michele Cygan, the appellants; and the Madison County Board of Review.

The subject property consists of one-story single family dwelling of frame construction that contains 1,783 square feet of living area. The subject property has a full basement with 1,180 square feet of finished area, a fireplace, central air conditioning, a two-car attached garage and a three-car detached garage with 952 square feet. The dwelling was constructed in 1994. The property is located St. Jacob, St. Jacob Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants provided descriptions, assessment information and photographs on three comparables. The assessment information was comprised of printouts from the Madison County website. The comparables were composed of one-story frame dwellings that the appellants described as ranging in size from 2,017 to 2,586 square feet of living area. The appellants indicated that each home had central air conditioning and an attached garage that ranged in size from 462 to 552 square feet. Each comparable was constructed in 2003. The comparables were located on the same street and within the same block as the subject. The comparables had total assessments ranging from \$59,560 to \$63,220 and improvement assessments ranging from \$49,110 to \$54,220 or from \$20.96 to \$25.62 per square foot of living area. The appellants also submitted a copy of the subject's property record card that disclosed the subject had 1,770 square feet of ground floor area. The subject's property record card submitted by the appellant's also indicated the detached garage was valued at \$16,200, which equates to an assessment of approximately \$5,400. The evidence further revealed that the appellants did not file a complaint with the board of review but filed their appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,950
IMPR.:	\$	57,850
TOTAL:	\$	67,800

Subject only to the State multiplier as applicable.

\$61,960 to \$67,800. Based on this evidence the appellants requested the subject's assessment be reduced to \$61,960.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$67,800 was disclosed. The board of review submitted copies of the property record cards associated with the subject property and the appellants' comparables. The subject's property record card indicated the dwelling had 1,770 square feet of ground floor area and a full basement with 1,180 square feet of finished recreation area. The subject had an improvement assessment of \$57,850, which equates to \$32.68 per square foot of ground floor area. If the assessment attributable to the subject's detached garage is removed from the improvement assessment, the subject's improvement assessment equates to \$29.63 per square foot of ground floor area. The property record cards for the appellants' comparables indicated these homes ranged in size from 1,402 to 1,509 square feet of ground floor area. Each comparable had a full basement. The comparables were described as having from 500 to 1,100 square feet of living area in the basement. These comparables had improvement assessments ranging from \$34.25 to \$36.49 per square foot of ground floor area. The board of review compared the subject and the appellants' comparables improvement assessments by removing that part of the improvement assessments attributable to the finished basement and the subject's detached 952 square foot garage. This analysis resulted in the subject having an improvement assessment of \$25.89 per square foot and the comparables having improvement assessments ranging from \$32.10 to \$32.68 per square foot. The board of review argued this analysis demonstrates the subject's improvement assessment is below the range established by the comparables and requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

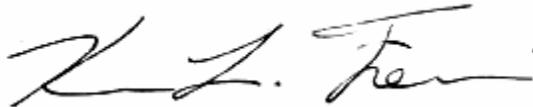
The appellants provided three assessment comparables to demonstrate the subject property was inequitably assessed. A review of the record disclosed that the board of review submitted the property record cards for the appellants' comparables which provided a more detailed description of the improvements associated with these properties than the printouts submitted by

the appellants. The appellants' comparables were composed of one-story frame dwellings constructed in 2003 that ranged in size from 1,402 to 1,509 square feet of ground floor area. Each comparable had a full basement and from 500 to 1,100 square feet of living area in their basements. These comparables had improvement assessments ranging from \$34.25 to \$36.49 per square foot of ground floor area. The subject's property record card indicated the dwelling had 1,770 square feet of ground floor area and a full basement with 1,180 square feet of finished recreation area. The subject's property record card submitted by the appellants indicated the detached garage was valued at \$16,200, which equates to an assessment of approximately \$5,400. The subject had an improvement assessment of \$57,850, which equates to \$32.68 per square foot of ground floor area. Importantly, if the assessment attributable to the subject's detached garage is removed from the improvement assessment, the subject's improvement assessment for the home equates to \$29.63 per square foot of ground floor area. The Board finds the subject's improvement assessment is below the range established by the appellants' comparables on a per square foot basis. Based on this record the Board finds the subject is not being inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.